App F IX 4

Previous References

1945
(AIL)

File No. AIL 82-45
Serial Nos 12

Later References
MC 10-52-207

GENERAL AND REVENUE SECRETARIAT

Serial Nos

Part B for Oct '45

SUBJECT

Recovery of leave allowances and pensionary contributions in respect of the services rendered by the C.O.s & A.C.s in the Municipalities

To the D.C. Kadur Dt
L 2955/AIL 82-45-12.
dt 6/10/45.

Directs that contributions at 1/4 of the officers' substantive pay, under Art 365 of PSR, should be recovered from the Municipalities concerned in respect of the C.O.s & A.C.s so that it might cover both the leave allowances and pension charges of these officers

2/11/46

5952/L

From

The Deputy Commissioner, Kadur Dist.

Letter no A3 C 4619-289/44-45 of 10/3/45

Requests instructions of Govt whether the provision of the Article 250 M S R may be made applicable in the case of recovery of leave ~~Contributions~~ and pensionary contributions in respect of the services of the Assessing Officers and Chief Officers in the Municipalities

Stated It is reported that the Audit while auditing the accounts of the Koppa Municipality have observed that the above contributions on account of the services of the Assessing Officer should be paid at 1/4 of the pay of the post as required by article 365 M S R, while only a pensionary contribution of at 1/4 th of the salaries of the Officials are being paid by the Local Bodies under Art 250 M S R

2) The Comptroller to Govt may perhaps be consulted un-officially in the matter

U.O 104 dt 26/3/45

MSB 26/3

U.O No. 227 dt 28/3/45

) Forwarded with compliments. The Comptroller to the Government is requested to expedite for favour of early return of the above proposal

CL&G 28/3/45

B.

Secretary to Government
Law Dept

Dy Secy
Law Dept

5952/c Recovery of leave and pensionary charges in respect of the services of the Chief and Assessing Officers in the Municipalities

755/Spl 12.5.45

U O No 366/CLAD dated 8-5-45

Returned with compliments

4) The payment of contribution at 1/9th of the sanctioned salaries of the appointments fixed in Art 250 of S R refers to Pension charges and to Pension charges only, whereas the payment of contribution at 1/4th of an officer's substantive pay relates to Pension charges and to leave allowances as well The former rate of 1/9th of the sanctioned salaries of the appointments is applicable to Sanitary Inspectors etc because their leave allowances are borne by the Municipalities according to the Rule of Proportions But the Assessing Officers work in the Local Bodies only for short periods and their leave allowances are not, therefore, paid according to the Rule of Proportions. 8/52 Payment of contribution at the latter ate of 1/4th of the Officer's substantive pay under Art 365 was insisted upon by the Audit so as to cover both leaveallowances and pension charges of the officer

M Shaw
Comptroller
2/5

CV/8

12-5-45

AW 12/5/45

5) The proper fee Comptroller's proposal The D C, Kasaragod District may perhaps, be informed accordingly. Submitted with a draft letter in approval

AWB 12/5 6) A detailed note as necessary if put it up

AWB 12/5/45

7) Submitted It is reported that the audit have, while auditing the accounts of the Koppa Municipality Observed, that the recovery of leave and pensionary contributions in respect of the services rendered by the Assessing Officers in the Local Boards, should be effected at 1/4th of the pay of the post as required under Art 365 of S R, while only a pensionary contribution at 1/9th of

of the salary of the Official is being paid by the above Municipality.

8) The DC reports that the above contribution is calculated at 1/9 of the sanctioned salaries of the employees concerned as per Art 303 (3) (iii) of the Municipal Accounts Manual. He also opines that the services of a Govt servant in Local Bodies, cannot be construed to mean "Foreign Service" and as such Art 365 M S R should not be made applicable to such Officials. He seeks instructions whether Art 250 M S R may be made applicable in respect of the above contributions.

9) The Comptroller stands agreeing with the Local Audit, states that the payment of 1/9 of the sanctioned salaries, as per Art 250 refers to Pension charges and Pension charges only; whereas the contribution of 1/4 of an Officials' substantive pay, as per Art 365, relates to Pension charges as well as leave allowances. He states that the former rate is applicable to Sanitary Inspectors etc because their leave allowances are borne by Municipalities according to rule of proportions.

10) As the leave allowances of Assessing Officers, who work for short periods in the Local Bodies, are not paid according to the rule of proportions, the Comptroller states,

5957/L

States that the payment of contribution at 1/4 of the Officers' Substantive pay as per Art 365 of the M S R, so as to cover leave allowances and Pension charges has to be insisted upon

11) In the light of the opinion furnished by the comptroller in his Un-official note (Vide Para 4) it appears necessary to issue general instructions to all the municipalities in regard to the application of Art 365 M S R in respect of the payment of the above contributions

12) Submitted with reference to para 6 supra

8768-876

13) General instructions in accordance with the opinion of the comptroller may be issued to the Municipalities thro the Dir's of Pubn, with concurrence

Law dept) 29/6/65

9944

14) May be done

30/6/65

7251) Jun Sec WC

15) I agree with the comptr

B 1.7

Law dept WC) 16) Draft pl 29/7/65

5952/8538

From

The D C, Kadur Dist.
Letter no A3 C 4619/44-45 dt 22/6/45

Requests early orders of Govt in the matter

17) Subd with a draft letter as per orders at para 16 supra

MRB 4/7 (c) Supdt. pl sanction draft

4.7.45

(c) Resubd with an draft slightly altered

JDH 5/7) Please recast as revised & instrs

for 6.9.45

21) A draft reply in accordance with the views of the Comptroller, who has been agreed to by the Finance Secy also as instrs for appln

Addl Secy from 11/9/45

Issued

Govt 12/9/45

Govt 12/9/45

To

The D C, Kadur Dist

Letter no Z 2955 dt 6/10/45

Directs that the contributions at 4 of the Accts para Substantive pays should be recovered ch

memo no Z 2956-63 dt 6/10/45

Forwards a copy of the above to the D Cs of other Districts

memo no 2964 dt 6/X/45

Forwards a copy of the Comptroller

ADDITIONAL SECRETARY
No 1624
Date
GOVERNMENT OF MYSORE

TYPING SECTION
12 SEP 1945
& REV SECTT

MRB 6/11

82-45-11

No A3 C 4619-289/44-45 Office of the Deputy Commissioner
Kadur District,
Dated, Chikmagalur 10th March 45

5952 C

To

The Secretary to the Government
of Mysore, Law Department,
Bangalore

Re Payment of leave and Pensionary contributions for the services rendered by the Assessing Officers for the Services rendered by him in the Municipalities

1 I have the honour to state that the local auditors have observed, while auditing the accounts of the Koppa Municipality, that the leave and Pensionary contributions on account of the services rendered by the Assessing Officer, who was appointed for the periodical revision of assessment on lands and buildings, should be paid at one-fourth of the pay of the post as required by article 365 M S R while only a pensionary contribution at 1/9th of the salaries of the officials are being paid by the Local Bodies under Art. 250 M S R

2 The contribution towards pension of the pensionable staff of the Municipal employees is being calculated at one-ninth of the sanctioned salaries of the employees concerned, according to article 303(B) (iii) of the Municipal Accounts Manual The contribution in respect of rent officials such as Sanitary Inspectors, Clerks etc , is also paid at this rate

3 Article 365 of M S R relates to the payment of contribution in respect of a Government Servant who is transferred to a foreign service In my opinion, the services of a Government servant in Local Bodies cannot be construed to mean 'Foreign Service , in view of the definition given in article 361 of the aforesaid regulation As per article 250 of the M S R also, the Administrators of a Municipality may, at their option, with the permission of Government make a

make a permanent arrangement for contributing towards pensions from the General Revenues for its permanent employees or for any specified classes of them, by paying to Government a contribution of one-nineth of the sanctioned salaries of the several appointments I request the favour of instructions whether the provisions of the article 250 M S M may be made applicable in the case of recovery of contributions in respect of the services of Assessing Officers and Chief Officers

The records ending with letter No M1 C 57/44-45 dated 28-2-1945 received from the Sub Division Officer, Tarikere are enclosed for favour of reference

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Kadur District

HKN.

10 3 45

The questions relating
to chief & assess Officers
are being dealt with
by the D B of affairs,
the necessary will be
transferred to them
for being worked up
& submitted
to me
13/3

o 41 C 57/1 - 5 Circle or the Sub Division Office ,
Enclosed [illegible], dated the 21-2-45
28

To

1. Deputy Commissioner,
[illegible] District,
Check Circular

Sir,

In submitting herewith copy of Assistant Comptroller's Audit objection No I (C) regarding the pensionary contribution payable on account of the services rendered by the Assistant Officer from 10-11-19 to 29th December 1942 in Kompa Municipality, I have the honour to state that in the case of Sanitary ~~Commissioners~~ Inspectors and other Port officers, pensionary contribution was paid for the Assistant officer at 1/3 of his salary as per rule 365 (iii) A read with Article 77 SR But the audit objection is that the same ought to have been paid at 1/4 of the average cost of the appointment of a 500-1-50 grade Article 365 SR which only is [illegible] to Foreign Service Ex

In this connection, I may point out that the

DEPUTY CONTROLLER OF ACCOUNTS
1 - MAR 1945

4266

that the Assistant Comptroller.Local Audit Circle, Bhiroga, in his letter No 229/S L AC dated 11-9-44 to the President, Parik re Municipal Council, has stated that Article 250 M S R has to be applied in the case of recovery of pensionary contribution to Chief Officers etc , wherein it is stated that the administration of a Municipality etc may at their option, with the permission of Government, make a permanent arrangement for contributing for pensions at 1/9th of the sanctioned salaries of the officials concerned In the light of the above, reference may kindly be made to the Comptroller to waive the objection put forth

The connected papers accompany

I have the honour to be
Sir,
Your most obedient servant,

Sub Divisional Officer,
Tarikere

TPR

OFFICE OF THE PRE...
No Mus C 85-1/44-45
Date 16-2-45
MUNICIPAL COUNCIL KOPP

Office of the President
Municipal Council
Koppa 13 2 45

To
The Sub-Division-Officer
Tarikere Sub-Division
Tarikere

No Mus C 85-1/44-45
Date 13 2 '45

Sir,

Re Contribution payable to the Assessing Officer

With reference to your letter No Ml C 44/44-5 dated 8 2 45, I beg to resubmit the record along with the copy of the Asst Comptroller's audit objection No I(C) for favour of kind needful

I beg to remain Sir
Your most obedient Servant
President,
Municipal Council, Koppa

Office of the President
Municipal Council
Koppa dated 31 Jan 1945

Mis C 85-1
44-45

To

The Sub-Division Officer
Tarikere Sub-division
Tarikere

Sir,

Re Contribution payable to the
Assessing Officer

In enclosing a copy of the
Asst Comptroller's audit objection
No I (c) under establishment Charges
regarding the leave and pensionary
Contribution payable on account
of the services rendered by the Assessing
officer, I beg to state that while the
Contribution with respect to Sanitary-
Inspectors and other lent officials

is drawn and paid at 1/9 of their sanctioned Salaries as per rule 303 B (iii) M A M read with 77 M.S.R the Contribution on account of the Assessing officer is claimed at 1/4 permanent pay of the officer under article 365 M S R Thus latter Section relates to Contribution payable for Service of Government officer lent to foreign Service which is defined as Service under an employer who is not under orders of Government It is matter for electing Kind orders, whether Service under municipalities should be treated as Services coming under the definition of "Foreign Service as laid down under article 361 M S.R

I beg to Remain,

Sir,

Your most obedient Servant

President,

Municipal Council, Koppa.

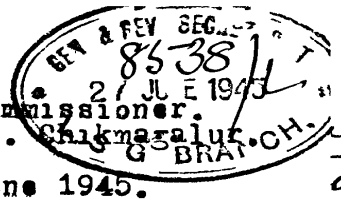
Memo

Returned to the president Koppa Municipal Council for sending the copies of Assessment order as the same is not enclosed

C F No 46] **GOVERNMENT OF MYSORE**

No A3.C.4619/44-45. OFFICE OF the Deputy Commissioner.
Encls Kadur district. Chikmagalur.

Date 22nd June 1945.



Note on the audit and inspection of the accounts of the Koppa Minor Municipality.

No I(c) "Establishment Charges —

In the case of the Assessing Officer who worked in this municipality from 19-11-42 to 28th Dec 42, the Contribution is paid at 1/9 of Rs 80 which he drew as assessing officer instead of at 1/4 of Rs ~~80~~ 73-5-11 being the cost of the permanent appointment on Rs 60-4-80 which the officer substantively held (Code Article 365 M.S R)

(Sd) T V S Narayanaya
Assistant Comptroller

True Extract

President,
Municipal Council, Koppa.
16/2

as drawn and paid at 1/9 of their [illegible]

12 copies

Appendix F G—1]

SUBJECT Recovery of leave allowances and pensionary contributions in respect of the services rendered by the Assessing Officers in the Municipalities

C F No 46] GOVERNMENT OF MYSORE

GEN & REV SEC 8538 27 JUNE 1945 S G BRANCH

No A3.C.4619/44-45. OFFICE OF the Deputy Commissioner.
Encls Kadur district. Chikmagalur.

To Date 22nd June 1945.

The Secretary to Government
of His Highness the Maharaja of Mysore.
Law Department. BANGALORE.

Sir

Re.- Payment of leave and pensionary contributions for the services rendered by the Assessing and Chief Officers in the municipalities.

I have the honour to invite kind reference to this office letter of even No. dated 10th March 1945, on the above subject, and to request the favour of early orders of Government in the matter.

I have the honour to be,

Sir,

Your most obedient servant.

for DEPUTY COMMISSIONER.
KADUR DISTRICT.

Absent-from Station

Skr/2

12 copies

Appendix F G—1]

SUBJECT Recovery of leave allowances and pensionary contributions in respect of the Services rendered by the Assessing Officers to the Municipalities

Section LB

File No

Serial No

y No of letter replied to

No

General and Revenue Secretariat

( )

the 194

To

The D C, Kadur

Tumkur District

Sir,

— With reference to your letter no A3 C 4619-289/44-45 dated 10/3/45 on the above subject, I am directed to state that the payment of contribution at 1/9th of the sanctioned salaries of the appointments fixed in Art 250 M S R refers to pension charges and pensions charges only, whereas the payment of contributions at 1/4th of the Officers' substantive pay under Art 365 relates not only to pension charges

Date of issue

Signed by

List of enclosures

Copied by

Examined by

WD 0741—GPB—15 000—30 10 44

but also
charges ~~and~~ to leave allowances as well.
The former rate of 1/9th of the sanctioned
salaries of the appointments is applicable
to Sanitary Inspectors etc because their
leave allowances are borne by the
Municipalities according to the Rule
of Proportions: But the ~~Assessing Officers'~~
Asstt Chief Officers & Assessors
work in the ~~Local Boards~~ is only for short
periods and their leave allowances ~~are~~ cannot
~~not~~, therefore, be charged according to the
Rule of proportions
In the circumstances, first ~~Consider~~ direct
that ~~the payment of~~ the contribution at the rate
of 1/6th of the Officers' substantive pay
under Art 365 M.S.R should be received from the Bodies
~~corrected~~ concerned
in respect of the Chief Officers & Assessing Officers, so that it might
~~upon, so as to~~ cover both the leave
allowances and the Pension Charges of the Officers.
Necessary instructions may be issued to all the
Town & Minor Municipal Councils in Sharavathi etc
yours &c

for Addl Secy/~~Local Deptt~~
MKB
31/7
for Secy

Memo no 2

Copies &c to the Comptroller for guidance with reference to his memo no 366/Spl & 12/5/45/~~Acct~~,
~~to the~~ &c of Districts for favour of issuing instructions accordingly, to the Town and Minor Municipalities in their Districts

for Addl Secy to Govt

Memo no -

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat,

No L-2955 / III-82-45-12

Dated Bangalore 6th June *1945*

FROM

Additional
The Secretary to the Government of His Highness the Maharaja of Mysore

To

The Deputy Commissioner,
Kolar District.

Sir,

Subject:- Recovery of leave allowance and pensionary contributions in respect of the services rendered by the Chief Officers and Assessing Officers in the Municipalities.

With reference to your letter No.A.3.C.4619-..09/44-45 dated 10th March 1945 on the above subject, I am directed to say that the payment of contribution at one-ninth of the sanctioned salaries of the appointments fixed in Art.250 My Own Service Regulations refer only to pension charges, whereas the payment of contribution at one-fourth of the officers' substantive pay, under Art.365, relates not only to pension charges, but also to leave allowances as well. The former rate of one-ninth of the sanctioned salaries of the appointments, is applicable to Sanitary Inspectors, etc., because their leave allowances are borne by the Municipalities according to the Rule of Proportions. But the work of the Chief Officers and Assessing Officers in the Municipalities is only for the short period and their leave allowance cannot therefore be charged according to the Rule of Proportions.

In the circumstances, Government direct that the contribution at the rate of one-fourth of the officers substantive pay, under Art.365 C.S.R. should be recovered from the Municipalities concerned, in respect of the Chief Officers and Assessing Officers, so that it might cover both the leave allowances and the pension charges of these Officers.

These orders may be accordingly issued to all the Town and Minor Municipal Councils in your District.

I have the honour to be, Sir,
Your most obedient servant,

[illegible]

Additional Secretary to Government.

Memo No. 40 2-9 56-12 -2-

Copy of the foregoing is forwarded, with compliments, to the Deputy Commissioners of other Districts for favour of issuing instructions accordingly to the Town and Minor Municipalities in their districts.

1-2-43

By order,

Secretary NM

NL-295/Revenue ML82-45-12

6110/43—

G P S App F[G 3

GENERAL AND REVENUE SECRETARIAT

(*Continuation sheet draft form*)

To The Deputy Commr

Kadur District

Subj. - Recovery of leave allowances and pensionary contributions in respect of the services rendered by the Chief Officers and Assessing Officers in the Municipalities Srs,

With reference to Your letter No A 3 to 4619-289/44-45 dated 10-3-45, on the above subject, I am directed to state that the payment of contribution at one-ninth of the sanctioned salaries of the appointments fixed in Art 250-M.S.R refers only to pension charges, whereas the payment of contribution at one fourth of the Officers' Substantive pay, under Art-365, relates not only to pension charges, but also to leave allowances as well The

WP 0522 GPB—7 500—16 2 07

former rate of one-ninth of the Sanctioned Salaries of the appointments, is applicable to Sanitary Inspectors, etc because their leave allowances are borne by the Municipalities according to the Rule of proportions But the work of the Chief Officers and assessing officers in the Municipalities is only for the short periods and their leave allowances cannot therefore be charged according to the Rule of proportions.

In the circumstances, Govt. directs that the contribution at the rate of 1/4th of the officers substantive pay, under Art. 365 H.S.R should be recovered from the Municipalities Concerned, in respect of the Chief Officers and Assessing officers, so that it might cover both the

leave allowances and the pension charges of these officers

Necessary instructions may be accordingly issued to all the Town and Minor Municipal Councils in your District

I have the
honour
Sir
Your Addl Secretary to
Govt

Memo no L.29563 D 6/10/41

Copy w.c to the Deputy Commrs of other Dists for guidance of issuing instructions accordingly to the Town and Minor Municipalities in their Districts

Copy w.c to the Comptroller to Govt, for information with reference to his w.c note No 366/SPL IVL-2964 4/10/41 d 12-5-45

To

By order
for
Sd Addl Secy

The D.C / Kadapa Dist
Letter no L 2955 & 6/10/45
Directs that the communications of the Officers Subordinate may be received
Memo no L 29563 & 6/10/45
Forwards a copy of the above to the Dcs of Districts

To
9788 6/11